

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 27TH JULY 2007 / 5TH SRAVANA 1929

WP(C).No. 22989 of 2007(J)

PETITIONER:

M/S NISHAN TRADERS & AGENCIES, XII/958,
PANAYAPPALLI, MOULANA AZAD ROAD, COCHIN-2
REPRESENTED BY IT'S MANAGING PARTNER
MR.K.A.NISHAD.

BY ADV. SMT.K.LATHA

RESPONDENTS:

1. THE STATE OF KERALA REPRESENTED BY
CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER,
IIND CIRCLE- MATTANCHERY, ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 22989 of 2007

Dated, this the 27th day of July, 2007

J U D G M E N T

Since petitioner has filed Ext.P4 refund application before the 2nd respondent and also submitted form 21 C declaration before the 2nd respondent, this writ petition is disposed of directing 2nd respondent to consider petitioner's claim petition and grant eligible refund within a period of two months from the date of production of a copy of this judgment. If refund claimed is declined in part or full, 2nd respondent should give detailed order giving reasons for the same.

(C.N.RAMACHANDRAN NAIR, JUDGE)